

to designate said book is placed in the hands of the county treasurer for collection of the taxes therein, to designate real estate each piece or parcel of real estate sold for the taxes, and sold for taxes not redeemed, by writing in a plain manner, opposite and unredeemed, to each such piece of real estate so sold and unredeemed, deemed. the word "sold."

SEC. 2. It shall be the duty of each county treasurer, when any person offers to pay taxes on any real estate marked "sold," to notify such person that such property has been sold for taxes, and to inform him for what year or years' taxes said property (was sold), and at what time said sale was effected.

SEC. 3. Any county treasurer, or clerk of the board of supervisors, who shall willfully neglect or refuse to perform the duties required by this act, shall be liable to forfeit not less than fifty nor more than five hundred dollars, to be recovered in an action brought in a court of record, by the board of supervisors, or by the party injured thereby, and the judgment entered shall be against him and his bondsmen, and the proceeds of such forfeiture shall go, one part to the school fund, and one part to the party injured.

Approved April 3, 1868.

CHAPTER 76.

NON-RESIDENT ROAD-TAX.

APRIL 3. AN ACT to Repeal Section 898, of the Revision of 1860, and to Provide a Substitute therefor, in Relation to returning Non-Resident Road-Tax.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 898 of the Revision of 1860 is hereby repealed, and the following is enacted in lieu thereof: SECTION 898. That the township clerks shall, on or before the second Monday of October in each year, make out a correct list of all non-resident land and town-lots, on which the road-tax has not been paid, and the amount of tax charged on each piece of land and town-lot, designating the district in which said land or town-lot is situated, and transmit a certified copy of the same to the clerk of the board of supervisors of the proper county, who shall enter the

amount of tax on each piece of land and town-lot, on the tax-list, opposite such piece of land and town-lot respectively, in the column ruled for that purpose, the same as other taxes, and deliver the same to the county treasurer, charging him with the same, which shall be collected by such treasurer in the same manner that county taxes are collected; and in case the township clerk shall fail or neglect to make such return, he shall forfeit and pay to the use of the township, for road purposes, a sum equal to the amount of tax on said land, which may be collected by suit on his official bond, commenced in the name of the township by the trustees thereof, before any court having competent jurisdiction.

enter same on tax-list.
Co. treasurer to collect.
Neglect of tp. clerk punished.

Approved April 3, 1868.

CHAPTER 77.

UNITED STATES MAY PURCHASE PROPERTY IN DES MOINES.

AN ACT Giving the Consent of the Legislature of the State of Iowa to the Purchase by the United States of certain Real Estate. APRIL 3.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the consent of this General Assembly be and the same is hereby given to the purchase, by the United States, of those certain parcels of land known and described as lot number five, and lot number six, in block number twenty-one, in the original town of Fort Des Moines, now included within the corporate limits of the city of Des Moines, in said State.

Cons't given to U.S. to purchase lots 5 & 6, block 21, original town of Fort Des Moines.

Approved April 3, 1868.

CHAPTER 78.

SCHOOL - FUND AND SCHOOL - LANDS.

AN ACT in Relation to the School - Fund and the School - Lands. APRIL 3.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That it shall be the duty of